

1 James I. Stang, Esq. (CA Bar No. 94435)
 2 Shirley S. Cho, Esq. (CA Bar No. 192616)
 3 Werner Disse, Esq. (CA Bar No. 143458)
 PACHULSKI STANG ZIEHL & JONES LLP
 10100 Santa Monica Blvd., 11th Floor
 4 Los Angeles, California 90067-4100
 Telephone: 310/277-6910
 5 Facsimile: 310/201-0760
 Email: jstang@pszjlaw.com
 scho@pszjlaw.com
 wdisse@pszjlaw.com

E-File: November 17, 2009

8 Zachariah Larson, Esq. (NV Bar No. 7787)
 LARSON & STEPHENS
 9 810 S. Casino Center Blvd., Ste. 104
 Las Vegas, NV 89101
 10 Telephone: 702/382.1170
 Facsimile: 702/382.1169
 Email: zlarson@lslawnv.com

12 Attorneys for Debtors and
 13 Debtors in Possession

14
UNITED STATES BANKRUPTCY COURT
 15
DISTRICT OF NEVADA

17 In re:

18 THE RHODES COMPANIES, LLC, aka
 19 "Rhodes Homes, et al."¹
 Debtor.

Case No.: BK-S-09-14814-LBR
 (Jointly Administered)

Chapter 11

Hearing Date: December 17, 2009
 Hearing Time: 1:30 p.m.
 Courtroom 1

21 Affects:

- 22 All Debtors
 Affects the following Debtor(s):

23 APACHE FRAMING LLC
 BRAVO LLC
 GUNG-HO CONCRETE LLC
 THE RHODES COMPANIES LLC
 RHODES DESIGN AND
 DEVELOPMENT CORPORATION

27
 28 ¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Heritage Land Company, LLC (2918); The Rhodes Companies, LLC (3060); Rhodes Ranch General Partnership (1760); Tick, LP (0707); Glynda, LP (5569); Chalkline, LP (0281); Batcave, LP (6837); Jackknife, LP (6189); Wallboard, LP (1467); Overflow, LP (9349); Rhodes Ranch Golf and Country Club (9730);

1 **DEBTORS' SECOND OMNIBUS OBJECTION TO INTERNAL REVENUE SERVICE**
 2 **CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,**
 3 **BANKRUPTCY RULES 3003 AND 3007**

The Rhodes Companies, LLC and its affiliated debtors (collectively, the “Debtors”), by their undersigned counsel, hereby object (the “Second Omnibus Objection”) to certain of the amended claims filed by the Internal Revenue Service (the “IRS Claims”) as detailed herein pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and request the entry of an order (the “Order”) disallowing and expunging in full each of the IRS Claims as indicated in further detail below.² In support of this Second Omnibus Objection, the Debtors rely on the *Declaration of Paul D. Huygens in Support of Debtors' Second Omnibus Objection to Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007* (the “Huygens Declaration”), attached hereto as **Exhibit A**. In further support of this Second Omnibus Objection, the Debtors respectfully represent as follows:

BACKGROUND

1. On March 31, 2009, the above-captioned Debtors (the “Primary Filers”) except Tuscany Golf Country Club, LLC, Pinnacle Grading, LLC, and Rhodes Homes Arizona, LLC (the “Secondary Filers”) filed voluntary petitions for relief under chapter 11 of title 11 of the Bankruptcy Code. On April 1, 2009, the Secondary Filers filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. (All references to Petition Date herein shall mean March 31, 2009 for the Primary Filers or April 1, 2009 for the Secondary Filers, as applicable.) The Debtors are continuing in possession of their property and are operating and managing their businesses, as debtors in possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code.

Tuscany Acquisitions, LLC (0206); Tuscany Acquisitions II, LLC (8693); Tuscany Acquisitions III, LLC (9777); Tuscany Acquisitions IV, LLC (0509); Parcel 20 LLC (5534); Rhodes Design and Development Corp. (1963); C&J Holdings, Inc. (1315); Rhodes Realty, Inc. (0716); Jarupa LLC (4090); Elkhorn Investments, Inc. (6673); Rhodes Homes Arizona, LLC (7248); Rhodes Arizona Properties, LLC (8738); Tribes Holdings LLC (4347); Six Feathers Holdings, LLC (8451); Elkhorn Partners, A Nevada Limited Partnership (9654); Bravo Inc. (2642); Gung-Ho Concrete, LLC (6966); Geronimo Plumbing, LLC (6897); Apache Framing, LLC (6352); Tuscany Golf Country Club, LLC (7132); Pinnacle Grading, LLC (4838).

² The Debtors reserve the right to file additional omnibus objections, whether on substantive or non-substantive grounds, to any and all other claims filed against their estates.

1 2. The Debtors have spent dozens, if not hundreds, of hours reconciling claims filed
 2 by the IRS. Of the original \$1.6 million filed (with the exception of the latest Bravo Claim for
 3 \$1.2 million filed on September 25, 2009), \$1.5 million has been withdrawn or reduced to zero
 4 by the IRS. In almost every instance, the IRS claim that was filed was overstated or not owing
 5 at all. Following is a summary of all of the IRS Claims filed in these Debtors cases (the claims
 6 that are the subject of this Second Omnibus Objection are marked with an asterisk):

Debtor Entity	Claim No.	Date Filed	Original Total Filed	Amended Total Filed	Further Amended Total Filed
*Apache Framing, LLC	1-1 1-2	4/17/09 07/29/09	239,335.01	74,475.36	
Batcave, LLP	1-1 1-2	4/16/09 7/31/09	500.00	0.00	
Bravo, Inc.	1-1 1-2	4/17/09 8/26/09	6,238.98	0.00	
Bravo, Inc.	4	7/29/09	0.00	0.00	
*Bravo, Inc.	7	9/25/09	1,285,683.50	1,285,683.50	
Chalkline, LP	1-1 1-2	4/16/09 7/31/09	500.00	0.00	
Elkhorn Partners, a Nevada Limited Partnership	1-1 1-2	4/16/09 7/31/209	500.00	0.00	
Geronimo Plumbing, LLC	1-1 1-2	4/17/09 8/26/09	8,240.76	0.00	
Geronimo Plumbing, LLC	3	7/31/09	0.00	0.00	
Glynda, LP	1-1 1-2	4/16/09 10/02/09	500.00	0.00	
*Gung-Ho Concrete, LLC	1-1 1-2	4/17/09 7/29/09	11,120.56	399.96	
Heritage Land Company, LLC	1-1 1-2	4/17/09 8/26/09	500.00	0.00	
Jackknife, LP	1-1 1-2	4/16/09 7/31/09	500.00	0.00	
Overflow, LP	1-1 1-2	5/18/09 7/31/09	500.00	0.00	
Parcel 20, LLC	3-1 3-2	5/18/09 7/31/09	1,500.00	0.00	
Pinnacle Grading, LLC	3	5/8/09	15,729.92	15,729.92	
Rhodes Arizona Properties, LLC	1-1 1-2	6/2/09 8/27/09	1,000.00	0.00	
*Rhodes Design and Development Corporation	23-1 23-2 23-3	5/8/09 7/31/09	360,490.00	19,410.71	5,338.80
Rhodes Homes Arizona, LLC	3-1 3-2	5/8/09 7/31/09	9,454.00	0.00	
Rhodes Ranch General Partnership	12-1 12-2	5/15/09 7/31/09	500.00	0.00	

	Debtor Entity	Claim No.	Date Filed	Original Total Filed	Amended Total Filed	Further Amended Total Filed
1	Rhodes Ranch Golf and Country Club	12-1 12-2 12-3	5/18/09 7/30/09	105,042.44	5,918.00	0.00
2	Rhodes Realty, Inc.	1-1 1-2	5/12/09 7/31/09	41,770.53	0.00	
3	Six Feathers Holdings, Inc.	1-1 2-1	5/8/09 7/30/09	2,500.00	0.00	
4	*The Rhodes Companies, LLC	10-1 10-2	5/6/09 7/29/09	792,519.98	51.17	
5	Tick, LP	1-1 1-2	5/22/09 7/31/09	500.00	0.00	
6	Tribes Holdings, LLC	1-1 1-2	5/7/09 9/29/09	500.00	0.00	
7	Tuscany Golf Country Club, LLC	6-1 6-2	5/22/09 7/31/09	8,253.28	0.00	
8	Wallboard, LP	1-1 1-9	5/18/09 7/3/09	500.00	0.00	
9	Total			2,894,378.76	1,381,678.71	

12 3. The Debtors filed their first omnibus objection to 23 claims filed by the IRS on
 13 July 28, 2009. *See Debtors' Omnibus Objection to Internal Revenue Service Claims Pursuant to*
 14 *Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 [Rhodes Docket No.*
 15 *357] (the “First Omnibus Objection”). The First Omnibus Objection has been continued from*
 16 *time to time by stipulation of the parties. Because of subsequent amendments to the proofs of*
 17 *claims that have been filed by the IRS, there is currently only one live claim pending from the*
 18 *First Omnibus Objection, which is the Pinnacle Claim in the amount of \$15,729.92. The Debtors*
 19 *admit that they owe approximately \$3,592.88 on the Pinnacle Claim and filed an amended return*
 20 *on November 3, 2009 at the request of the IRS. Upon the processing of this return, the Debtors*
 21 *are informed and believe that the IRS will file a revised proof of claim or agree to a stipulation*
 22 *resolving the First Omnibus Objection.*

23 4. By this Second Omnibus Objection, the Debtors object to the remaining pending
 24 IRS Claims, true and correct copies of which are attached hereto as **Exhibit B** for the following
 25 reasons:

- 26 • Claim No. 1, as amended filed in Case No. 09-14818 against Apache Framing,
 27 LLC in the amount of \$74,475.36. The IRS has sent evidence to the Debtors that
 28 the IRS owes Apache \$390.23, rather than Apache owing the IRS anything. The

1 IRS requested that an amended return be filed by the Debtors to reflect this status,
 2 which the Debtors did file in early November 2009. Upon information and belief,
 3 the IRS is awaiting this return to be processed by the IRS service center before
 4 this Claim can be reduced to \$0.00.

- 5 • Claim No. 7, filed in Case No. 14825 against Bravo, Inc. in the amount of
 6 \$1,285,683.50: This claim is allegedly for employee payroll taxes for the years
 7 2000 through 2003. The Debtors believe that all payroll taxes have been paid for
 8 the years in question for their employees. The Debtors requested information
 9 from the IRS to show that such taxes are owed by the Debtors. While the IRS has
 10 provided the Debtors with information, the information provided only shows that
 11 the Debtors received invoices from an individual contractor, which contractor
 12 apparently allegedly failed to pay his employees. There is no evidence that the
 13 employees employed by the contractor were the Debtors' employees. *See Exhibit*
 14 **C** attached hereto.
- 15 • Claim No. 1, as amended, filed in Case No. 09-14822 against Gung-Ho Concrete
 16 LLC in the amount of \$399.96. The company responded to this claim in a letter
 17 dated June 16, 2009 to the IRS and resent the letter again on July 24, 2009 with
 18 notarization to the IRS. (Copies of the letters are attached as **Exhibit D** hereto).
 19 Gung Ho had no employees after April 2008 because its operations were shut
 20 down. Accordingly, payroll taxes for 2008 and 2009 are not valid. Additionally,
 21 the company is a disregarded entity for income tax purposes. As a result, there
 22 should be no partnership taxes assessed for this company at any time period. The
 23 IRS asserts that this claim may be for late fees and penalties. On October 5, 2009,
 24 the Debtors requested backup from the IRS supporting any late fees or penalties,
 25 but have not received any such information as of the date and time of filing of this
 26 Objection.
- 27 • Claim No. 23, as amended, filed in Case No. 09-14846 against Rhodes Design
 28 and Development Corporation in the amount of \$5,338.80: This claim is

purportedly for late fees or interest on late payroll taxes. On October 5, 2009, the Debtors requested backup from the IRS supporting any late fees or penalties, but have not received any such information as of the date and time of filing of this Objection.

- Claim No. 10, as amended, filed in Case No. 09-14814 against The Rhodes Companies, LLC in the amount of \$51.17: Similarly, this claim is purportedly for late fees or interest. On October 5, 2009, the Debtors requested backup from the IRS supporting any late fees or penalties, but have not received any such information as of the date and time of filing of this Objection.

5. The Debtors are hopeful that upon production of information from the IRS, that all claims can be consensually resolved prior to the time that the objection is set for hearing.

RELIEF REQUESTED

6. By this Second Omnibus Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, disallowing and expunging in full each of the IRS Claims.

OBJECTION

7. Bankruptcy Rule 3007(d) provides that the Debtors may submit objections to more than one claim in an “omnibus” format if the claims have been filed by the same entity. All of the IRS Claims have been filed by the IRS. For the reasons set forth herein and in the Huygens Declaration, the IRS Claims are not valid claims against the Debtors.

8. Bankruptcy Code Section 502 authorizes a party in interest to object to claims. See 11 U.S.C. §502(a). Although a proper proof of claim is presumed valid under Bankruptcy Rule 3001(f), once an objection controverts the presumption, the creditor has the ultimate burden of persuasion as to the validity and amount of the claim. *Ashford v. Consolidated Pioneer Mortg.* (*In re Consolidated Pioneer Mortg.*), 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995), *aff'd*, 91 F.3d 151 (9th Cir. 1996) (quoting *In re Allegheny International, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992)). The Bankruptcy Appellate Panel for the Ninth Circuit explained the shifting burdens of proof with respect to objection to proofs of claim as follows:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is “*prima facie*” valid. In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant’s initial obligation to go forward. . . . The burden of persuasion is always on the claimant.

Id. (emphasis added). Following this decision, the District Court for the Northern District of California emphasized, “unless the claimant has alleged ‘facts sufficient to support a legal liability, ‘the claim is not *prima facie* valid.” *In re Hongnisto*, 293 B.R. 45, 50 (N.D. Cal. 2003) (quoting *Consolidated Pioneer Mortg.*, 178 B.R. at 266) (holding that the claimant’s proof of claim failed to allege sufficient facts to support a legal liability and consequently disallowed the proof of claim); *see Consolidated Pioneer Mortg.*, 178 B.R. at 227 (holding that because the proof of claim did not allege sufficient facts to support the claim, the proof of claim was disallowed).

9. Based on the Debtors’ review of their books and records and IRS Claims, in each instance, the IRS has no valid legal justification for asserting the filed IRS Claims against the given Debtor. As a result, the Debtors submit that the IRS Claims should be expunged by the Court.

CONCLUSION

10. The Debtors object to the allowance of the IRS Claims as set forth herein for the reasons stated herein, and the Debtors hereby move this Court for an Order disallowing and expunging in full each of the IRS Claims identified herein.

NOTICE

11. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this objection has been provided to (i) the United States Trustee for the District of Nevada, (ii) counsel to the Creditors’ Committee, (iii) counsel for the IRS as well as the IRS in accordance

1 with the addresses provided in the proofs of claim for such IRS Claims, (iv) each person or entity
2 that has filed a notice of appearance and request for special notice, and (v) other required parties
3 pursuant to the Court's case management order entered in these cases. The Debtors submit that
4 in light of the nature of the relief requested herein, no other or further notice is required.

5 12. Pursuant to Bankruptcy Rule 3007, the Debtors have provided all claimants
6 affected by the Second Omnibus IRS Objection with at least thirty (30) days' notice of the
7 hearing on the Omnibus Objection.

8 WHEREFORE, the Debtors respectfully request that the Court enter an Order,
9 substantially in the form attached hereto as **Exhibit E**, disallowing and expunging the IRS
0 Claims, and granting such other and further relief as the Court deems just and proper under the
1 circumstances of these chapter 11 cases.

DATED this 17th day of November 2009.

LARSON & STEPHENS

/s/ Zachariah Larson, Esq.
Zachariah Larson, Bar No. 7787
Kyle O. Stephens, Bar No. 7928
810 S. Casino Center Blvd., Suite 104
Las Vegas, NV 89101
702/382-1170
Attorneys for Debtors and Debtors in
Possession

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EXHIBIT A

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 **Declaration of Paul D. Huygens in Support of Second Omnibus IRS Objection**

2 I, Paul D. Huygens, declare as follows:

3 1. I am the Senior Vice President of Special Projects of the above-captioned
4 Debtors and Debtors in possession. The facts set forth in this Declaration are personally known
5 to me and, if called as a witness, I could and would testify thereto.

6 2. This declaration is submitted in support of the *Debtors' Second Omnibus*
7 *Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy*
8 *Code, Bankruptcy Rules 3003 and 3007* (the "Second Omnibus IRS Objection").

9 3. I am one of the persons responsible for overseeing the claims
10 reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors'
11 Second Omnibus IRS Objection and am directly, or by and through my personnel or agents,
12 familiar with the information contained therein, the proposed form of order (the "Proposed
13 Order") and the exhibits attached thereto.

14 4. The claims and attached information and documentation were carefully
15 reviewed and analyzed in good faith, and the Debtors' books and records were referenced for
16 additional support, utilizing due diligence by appropriate personnel of the Debtors. These efforts
17 have resulted in the identification of the disputed "IRS Claims", as identified in the Second
18 Omnibus IRS Objection, true and correct copies of which are attached as **Exhibit B** to the
19 Second Omnibus IRS Objection. I have personally reviewed each of the IRS Claims.

20 5. The Debtors have spent dozens, if not hundreds, of hours reconciling
21 claims filed by the IRS. Of the original \$1.6 million filed (with the exception of the latest Bravo
22 Claim for \$1.2 million filed on September 25, 2009), \$1.5 million has been withdrawn or
23 reduced to zero by the IRS. In almost every instance, the IRS claim that was filed was overstated
24 or not owing at all.

25 6. To the best of my knowledge, information and belief, the claims listed in
26 the Second Omnibus IRS Objection are not valid claims against the Debtors for the reasons set
27 forth in the Second Omnibus IRS Objection. As a result, I believe that these claims should be
28 disallowed and expunged by the Court.

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101 Tel: (702) 382-1169
Fax: (702) 382-1170

7. I believe that granting the relief requested in the Second Omnibus IRS Objection is in the best interests of the Debtors, their estates and their creditors.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 17th day of November 2009, at Las Vegas, Nevada.

/s/ Paul D. Huygens

LARSON & STEPHENS
110 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

EXHIBIT B

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF NEVADA _____	PROOF OF CLAIM
Name of Debtor: APACHE FRAMING LLC		Case Number: 09-14818-LBR	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Court Claim Number: _____ <i>(If known)</i>	
Telephone number: 1-800-913-9358 Creditor Number: 4321434		Filed on: 04/16/2009	
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ 74,475.36 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__). Amount entitled to priority: \$ 72,986.69	
2. Basis for Claim: Taxes <i>(See instruction #2 on reverse side.)</i>			
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ <i>(See instruction #3a on reverse side.)</i>			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____			
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (<i>See instruction 7 and definition of "redacted" on reverse side.</i>)			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:			
Date: 07/27/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		
		FOR COURT USE ONLY	

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
AttachmentCase Number
09-14818-LBRType of Bankruptcy Case
CHAPTER 11Date of Petition
03/31/2009

Amendment No. 1 to Proof of Claim dated 04/16/2009.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5860	FUTA	12/31/2007	04/28/2008	\$0.00	\$25.00
XX-XXX5860	WT-FICA	12/31/2008	06/15/2009	\$72,251.87	\$588.28
XX-XXX5860	FUTA	12/31/2008	04/13/2009	\$120.56	\$0.98
XX-XXX5860	WT-FICA	03/31/2009	06/01/2009	\$0.00	\$0.00
				\$72,372.43	\$614.26

Total Amount of Unsecured Priority Claims: \$72,986.69

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,488.67

Total Amount of Unsecured General Claims: \$1,488.67

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF NEVADA _____	PROOF OF CLAIM		
Name of Debtor: BRAVO LLC	Case Number: 09-14825-LBR				
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.					
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i>				
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Filed on: _____				
Telephone number: 1-800-913-9358 Creditor Number: 4352630					
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.				
Telephone Number: (702) 868-5348					
1. Amount of Claim as of Date Case Filed: \$ 1,285,683.50	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.				
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.	Specify the priority of the claim.				
If all or part of your claim is entitled to priority, complete item 5.	<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).				
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).				
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	<input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5).				
3. Last four digits of any number by which creditor identifies debtor: See Attachment	<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).				
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)	<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).				
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.	<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__). Amount entitled to priority: \$ 1,245,683.50				
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property:\$ _____ Annual Interest Rate ____% Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____					
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.					
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.				
Date: 09/24/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.			FOR COURT USE ONLY	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106				

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
AttachmentCase Number
09-14825-LBRType of Bankruptcy Case
CHAPTER 11Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX2642	WT-FICA	09/30/2000	1 EXAM	\$3,464.25	\$0.00
XX-XXX2642	WT-FICA	12/31/2000	1 EXAM	\$61,403.00	\$0.00
XX-XXX2642	WT-FICA	03/31/2001	1 EXAM	\$85,959.00	\$0.00
XX-XXX2642	WT-FICA	06/30/2001	1 EXAM	\$103,105.50	\$0.00
XX-XXX2642	WT-FICA	09/30/2001	1 EXAM	\$65,270.75	\$0.00
XX-XXX2642	WT-FICA	12/31/2001	1 EXAM	\$112,905.25	\$0.00
XX-XXX2642	WT-FICA	03/31/2002	1 EXAM	\$83,151.50	\$0.00
XX-XXX2642	WT-FICA	06/30/2002	1 EXAM	\$65,739.25	\$0.00
XX-XXX2642	WT-FICA	09/30/2002	1 EXAM	\$126,412.75	\$0.00
XX-XXX2642	WT-FICA	12/31/2002	1 EXAM	\$237,618.25	\$0.00
XX-XXX2642	WT-FICA	03/31/2003	1 EXAM	\$198,744.00	\$0.00
XX-XXX2642	WT-FICA	06/30/2003	1 EXAM	\$101,910.00	\$0.00
\$1,245,683.50	\$0.00				

Total Amount of Unsecured Priority Claims: **\$1,245,683.50**

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX2642	FUTA	12/31/2001	1 EXAM	\$10,000.00	\$0.00
XX-XXX2642	FUTA	12/31/2002	1 EXAM	\$10,000.00	\$0.00
XX-XXX2642	FUTA	12/31/2003	1 EXAM	\$10,000.00	\$0.00
XX-XXX2642	FUTA	12/31/2004	1 EXAM	\$10,000.00	\$0.00
\$40,000.00	\$0.00				

Total Amount of Unsecured General Claims: **\$40,000.00**

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF NEVADA _____	PROOF OF CLAIM
Name of Debtor: GUNG-HO CONCRETE LLC		Case Number: 09-14822-LBR	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Court Claim Number: _____ <i>(If known)</i>	
Telephone number: 1-800-913-9358 Creditor Number: 4342215		Filed on: 04/16/2009	
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ 399.96		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.	
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.	
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).	
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).	
2. Basis for Claim: Taxes <i>(See instruction #2 on reverse side.)</i>		<input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5).	
3. Last four digits of any number by which creditor identifies debtor: See Attachment		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).	
3a. Debtor may have scheduled account as: _____ <i>(See instruction #3a on reverse side.)</i>		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).	
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__). Amount entitled to priority: \$ _____	
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate %		 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>	
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____			
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (<i>See instruction 7 and definition of "redacted" on reverse side.</i>)			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.			
If the documents are not available, please explain:			
Date: 07/27/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
AttachmentCase Number
09-14822-LBRType of Bankruptcy Case
CHAPTER 11Date of Petition
03/31/2009

Amendment No. 1 to Proof of Claim dated 04/16/2009.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6966	WT-FICA	12/31/2008	06/22/2009	\$0.00	\$0.00
XX-XXX6966	WT-FICA	03/31/2009	06/08/2009	\$0.00	\$0.00
				\$0.00	\$0.00

Total Amount of Unsecured Priority Claims: \$0.00
Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6966	MISC PEN	12/31/2005	12/08/2008	\$0.00	\$6.39

Penalty to date of petition on unsecured general claims (including interest thereon) \$393.57

Total Amount of Unsecured General Claims: \$399.96

B10 (Official Form 10) (12/08) Case 09-14846-lbr Claim 23-3 Filed 09/30/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA		PROOF OF CLAIM
Name of Debtor: RHODES DESIGN AND DEVELOPMENT CORPORATION		Case Number: 09-14846-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: 23 (If known)
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Filed on: 05/07/2009
Telephone number: 1-800-913-9358 Creditor Number: 4662885		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim.
Telephone Number: (702) 868-5348		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__). Amount entitled to priority: \$ _____
1. Amount of Claim as of Date Case Filed: \$ 5,338.80 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		2. Basis for Claim: Taxes (See instruction #2 on reverse side.)
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____
5. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____ *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Date: 09/29/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	FOR COURT USE ONLY	
Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

4B23

Case 09-14846-lhr Claim 23-3 Filed 09/30/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: RHODES DESIGN AND DEVELOPMENT
CORPORATION
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Amendment No. 2 to Proof of Claim dated 05/07/2009.

Case Number
09-14846-LBR
Type of Bankruptcy Case
CHAPTER 11
Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1963	WT-FICA	03/31/2009	10/05/2009	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims: \$0.00 \$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$5,338.80

Total Amount of Unsecured General Claims: \$5,338.80 \$5,338.80

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF NEVADA _____	PROOF OF CLAIM	
Name of Debtor: RHODES COMPANIES LLC		Case Number: 09-14814-LBR		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Court Claim Number: 10 (If known)		
Telephone number: 1-800-913-9358 Creditor Number: 4742469		Filed on: 05/05/2009		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.		
Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.		
1. Amount of Claim as of Date Case Filed: \$ 51.17 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__). Amount entitled to priority: \$ 45.49		
2. Basis for Claim: Taxes (See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)				
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____				
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:				
Date: 07/27/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.			FOR COURT USE ONLY
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
AttachmentCase Number
09-14814-LBRType of Bankruptcy Case
CHAPTER 11Date of Petition
03/31/2009

Amendment No. 1 to Proof of Claim dated 05/05/2009.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX3060	WT-FICA	12/31/2005	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	WT-FICA	03/31/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	WT-FICA	06/30/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	WT-FICA	09/30/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2007	03/31/2008	\$0.00	\$45.49
				\$0.00	\$45.49

Total Amount of Unsecured Priority Claims:**\$45.49****Unsecured General Claims**

Penalty to date of petition on unsecured priority claims (including interest thereon) \$5.68

Total Amount of Unsecured General Claims:**\$5.68**